

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

200 W. Washington, Suite 301
Indianapolis, IN 46204
(317) 233-0696
<http://www.in.gov/legislative>

FISCAL IMPACT STATEMENT

LS 7062

BILL NUMBER: HB 1336

NOTE PREPARED: Jan 4, 2004

BILL AMENDED:

SUBJECT: Reassessment matters.

FIRST AUTHOR: Rep. Dobis

FIRST SPONSOR:

BILL STATUS: As Introduced

FUNDS AFFECTED: X GENERAL
 DEDICATED
 FEDERAL

IMPACT: State

Summary of Legislation: This bill provides that emergency rules adopted by the Department of Local Government Finance (DLGF) or the Indiana Board of Tax Review concerning the takeover of a county's reassessment process by DLGF may be extended for an unlimited number of extension periods but expire not later than January 1, 2006. The bill corrects cross-references in the statute governing the deadline for appeals to the Indiana board of Tax Review concerning reassessment determinations made by DLGF in Lake County after the informal hearing process.

Effective Date: Upon passage; May 8, 2003 (retroactive).

Explanation of State Expenditures: This proposal allows the DLGF or the Indiana Board of Tax Review to extend its emergency rule an unlimited number of times up until January 1, 2006. Under current law, when an entity adopts an emergency rule, the rule expires after 90 days. If the entity wants the emergency rule to remain in effect and if the entity has not promulgated new rules, the entity must file for an extension with the Secretary of State and with the Legislative Services Agency's Administrative Code Division. The extension allows the rule to be in effect for another 90 days. Some entities are allowed one extension, and some are allowed two extensions. Extensions provide the entity additional time to finalize permanent rules, which could reduce the need to amend rules at a later date. The impact of allowing an unlimited number of extensions up until 2006 for the DLGF or the Indiana Board of Tax Review would depend on the nature of the emergency rule.

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues:

State Agencies Affected: Department of Local Government Finance and the Indiana Board of Tax Review.

Local Agencies Affected:

Information Sources:

Fiscal Analyst: Bernadette Bartlett, 317-232-9586.